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5 UNITED STATES DISTRICT COURT
6 WESTERN DISTRICT OF WASHINGTON
7 AT TACOMA

8 UNITED STATES OF AMERICA,
9 Plaintiff,

10 v.

11 PAUL W. HIATT and MARILEEN J.
12 MCMAHON,

13 Defendants.

CASE NO. C10-5333BHS

ORDER DENYING
DEFENDANT'S MOTION
FOR RECONSIDERATION

14 This matter comes before the Court on Defendant Paul Wesley Hiatt's ("Hiatt")
15 motion for reconsideration (Dkt. 123). The Court has reviewed the brief filed in support
16 of the motion and the remainder of the file and hereby denies the motion for the reasons
17 stated herein.

18 **I. PROCEDURAL HISTORY**

19 On May 11, 2010, the Government filed a complaint seeking to reduce federal tax
20 assessments to judgment and foreclose federal tax liens against Hiatt and McMahon. Dkt.
21 1. On May 26, 2011, the Government filed an Amended Complaint. Dkt. 82. On June
22 21, 2011, Hiatt answered and asserted counterclaims. Dkt. 93.

23 On July 6, 2011, the Government filed a motion to dismiss Hiatt's counterclaims.
24 Dkt. 96. On July 11, 2011, Hiatt filed a motion to compel discovery. Dkt. 101. On
25 August 22, 2011, the Court granted the Government's motion and denied Hiatt's motion.
26 Dkt. 109. On September 14, 2011, Hiatt filed a motion for reconsideration. Dkt. 123.

II. DISCUSSION

Motions for reconsideration are governed by Local Rule CR 7(h), which provides as follows:

Motions for reconsideration are disfavored. The court will ordinarily deny such motions in the absence of a showing of manifest error in the prior ruling or a showing of new facts or legal authority which could not have been brought to its attention earlier with reasonable diligence.

Local Rule CR 7(h)(1).

In this case, Hiatt fails to show a manifest error of law in the previous order or provide new facts or authority. Therefore, the Court denies Hiatt's motion because he has failed to meet his burden.

III. ORDER

Therefore, it is hereby **ORDERED** that Hiatt's motion for reconsideration (Dkt. 123) is **DENIED**.

DATED this 16th day of December, 2011.



BENJAMIN H. SETTLE
United States District Judge